

House File 2440 - Introduced

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BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 75)

A BILL FOR

- 1 An Act exempting the sales price for the use of self-pay
- 2 washers and dryers from the sales tax.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2011, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 96. The sales price for the use of a
4 self-pay washer or dryer.

5	EXPLANATION
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6 This bill exempts the sales price for the use of self-pay
7 washers and dryers from the sales tax.

8 By operation of Code section 423.6, an item exempt from the
9 imposition of the sales tax is also exempt from the use tax
10 imposed in Code section 423.5.